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Increasing Number of Women Accountants is Significant

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reporting of personal financial affairs, it is imperative that accountants and auditors become aware of the new requirements and begin planning for an orderly, systematic transition under the newly established standards. Ω

NOTES

¹Audit Guide, "Audits of Personal Financial Statements," AICPA, 1968.

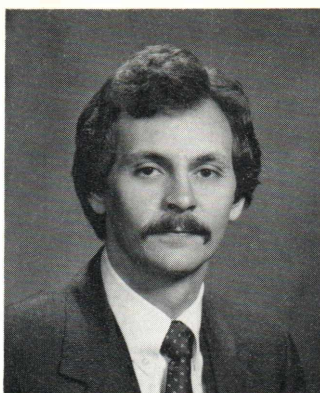
²Exposure Draft, "Proposed Accounting Section Personal Financial Statements Guide," AICPA, 1981.

³Statement of Position 82-1, "Accounting and Financial Reporting for Personal Financial Statements," AICPA, 1982.

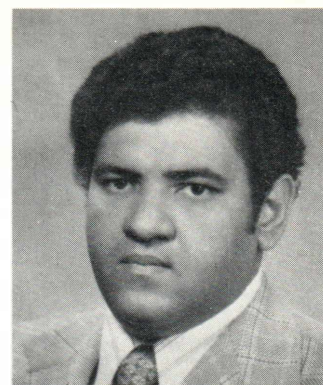
⁴Audit Guide, "Audits of Personal Financial Statements," AICPA, 1968, p. 2.

⁵Statement of Financial Accounting Concepts No. 1, "Objectives of Financial Reporting by Business Enterprises," FASB, 1978.

⁶SOP 82-1, p. 16, paragraph 32.



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The Increasing Number of Women Accountants is Significant

	Women in the Labor Force		Women Employed in Accounting		Men Employed in Accounting	
	Number	Percentage Compared to 1960	Number	Percentage Compared to 1960	Number	Percentage Compared to 1960
1960	21,874,000	100.0%	82,000	100.0%	414,000	100.0%
1970	29,667,000	135.6%	187,000	228.0%	526,000	127.1%
1980	41,283,000	188.7%	379,000	462.1%	668,000	161.4%

Employment numbers from *Statistical Abstract of the United States* (U.S. Government Printing Office, 1970, 1980).

Table provided courtesy of Rodger Trigg, Ph.D., CPA, and Associate Professor and Chairman of the Accounting Department at Columbus College, Columbus, Georgia.